



Audit & Risk Committee meeting Monday, 21 July 2025

I hereby give notice that a Audit & Risk Committee meeting will be held on:

Date: Monday, 21 July 2025

Time: 9:30 AM

Location: Tauranga City Council Chambers L1, 90 Devonport Road Tauranga

Please note that this meeting will be livestreamed and the recording will be publicly available on Tauranga City Council's website: <u>www.tauranga.govt.nz</u>.

Marty Grenfell Chief Executive

Common responsibility and delegations

The following common responsibilities and delegations apply to all standing committees.

Responsibilities of standing committees

- Establish priorities and guidance on programmes relevant to the Role and Scope of the committee.
- Provide guidance to staff on the development of investment options to inform the Long Term Plan and Annual Plans.
- Report to Council on matters of strategic importance.
- Recommend to Council investment priorities and lead Council considerations of relevant strategic and high significance decisions.
- Provide guidance to staff on levels of service relevant to the role and scope of the committee.
- Establish and participate in relevant task forces and working groups.
- Engage in dialogue with strategic partners, such as Smart Growth partners, to ensure alignment of objectives and implementation of agreed actions.
- Confirmation of committee minutes.

Delegations to standing committees

- To make recommendations to Council outside of the delegated responsibility as agreed by Council relevant to the role and scope of the Committee.
- To make all decisions necessary to fulfil the role and scope of the Committee subject to the delegations/limitations imposed.
- To develop and consider, receive submissions on and adopt strategies, policies and plans relevant to the role and scope of the committee, except where these may only be legally adopted by Council.
- To consider, consult on, hear and make determinations on relevant strategies, policies and bylaws (including adoption of drafts), making recommendations to Council on adoption, rescinding and modification, where these must be legally adopted by Council.
- To approve relevant submissions to central government, its agencies and other bodies beyond any specific delegation to any particular committee.
- Engage external parties as required.

Terms of reference – Audit & Risk Committee

Membership	
Chair	Independent (to be appointed)
Deputy chair	Cr Steve Morris
Members	Deputy Mayor Jen Scoular Mayor Mahé Drysdale (ex officio) Rohario Murray - Tangata Whenua Representative
Non-voting members	(if any)
Quorum	<u>Half</u> of the members present, where the number of members (including vacancies) is <u>even</u> ; and a <u>majority</u> of the members present, where the number of members (including vacancies) is <u>odd.</u>
Meeting frequency	Quarterly

Role

The role of the Audit and Risk Committee is:

• To assist and advise the Council in discharging its responsibility and ownership of health and safety, risk management, internal control, and financial management practices, frameworks and processes to ensure that these are robust and appropriate to safeguard the Council's staff and its financial and non-financial assets.

Scope

- Oversee Council's relationship with the external auditor.
- Review with the external auditor, before the audit commences, the areas of audit focus and the audit plan.
- Review with the external auditor, representations required by elected representatives and senior management for the purposes of the audit.
- Receive and review the external auditor's report on the audit and management's responses to any issues raised.
- Make any recommendations necessary to the Office of the Auditor-General regarding the appointment or re-appointment of an external auditor.
- Review and approve an annual internal audit plan, including the integration of that plan with Council's risk profile, and monitor the implementation of that plan.
- Review the reports of the internal audit function, in particular considering findings, conclusions, and recommendations and management's response to such. Make any recommendations to Council on such as the Committee considers appropriate.
- Review, approve and monitor the implementation of Council's Risk Management Policy, including regular review of the corporate risk register.
- Review reporting of new or emerging risks as needed.

- Review the effectiveness of risk management and internal control systems including all material financial, operational, compliance, and other managerial controls.
- Review the effectiveness of health and safety policies and processes to ensure a healthy and safe workplace for representatives, staff, contractors, visitors and the public.
- Assist elected representatives and the Chief Executive to discharge their statutory roles as 'officers' in terms of the Health and Safety at Work Act 2015.
- Monitor compliance with laws and regulations as appropriate.
- Review and provide advice on policies relevant to the Committee's role including, but not limited to, policies addressing fraud, protected disclosures, and conflicts of interest.
- Review and monitor policy and processes to manage responsibilities under the Local Government Official Information and Meetings Act 1987 and the Privacy Act 2020 and any actions from any Office of the Ombudsman's report.
- Review and monitor current and potential litigation and other legal risks.

Power to Act

- To make all decisions necessary to fulfil the role, scope and responsibilities of the Committee subject to the limitations imposed.
- To establish sub-committees, working parties and forums as required.

Power to Recommend

• To Council and/or any standing committee as it deems appropriate.

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- **1 OPENING KARAKIA**
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- 6 CHANGE TO ORDER OF BUSINESS

7 CONFIRMATION OF MINUTES

7.1 Minutes of the Audit & Risk Committee meeting held on 19 May 2025

File Number:	A18429890
Author:	Caroline Irvin, Governance Advisor
Authoriser:	Clare Sullivan, Team Leader: Governance Services

RECOMMENDATIONS

That the Minutes of the Audit & Risk Committee meeting held on 19 May 2025 be confirmed as a true and correct record.

ATTACHMENTS

1. Minutes of the Audit & Risk Committee meeting held on 19 May 2025



MINUTES

Audit & Risk Committee meeting Monday, 19 May 2025

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MINUTES OF TAURANGA CITY COUNCIL AUDIT & RISK COMMITTEE MEETING HELD AT THE TAURANGA CITY COUNCIL, GROUND FLOOR MEETING ROOM, 306 CAMERON ROAD, TAURANGA ON MONDAY, 19 MAY 2025 AT 9.30AM

- MEMBERS PRESENT:Deputy Mayor Jen Scoular, Cr Steve Morris, Ms Rohario Murray
(online)ALSO PRESENT:Cr Glen Crowther, Cr Marten Rozeboom (online), Cr Rod Taylor
(online)IN ATTENDANCE:Paul Davidson (Chief Financial Officer), Alastair McNeill (General
Manager: Corporate Services), Sheree Covell (Treasury and Financial
Compliance Manager), Tracy Benjamin (Health, Safety & Wellbeing
Manager), Jan Pedersen (Head of People, Performance and Culture),
Joanna Thomas (Manager: Libraries & Community Hubs), Kath Norris
(Team Leader: Democracy Services), Sharon Herbst (Policy Analyst),
Chris Quest (Manager: Risk & Assurance), Clare Sullivan (Team
Leader: Governance Services), Caroline Irvin (Governance Advisor).
- **EXTERNAL:** Leon Pietersie, Audit NZ

1 OPENING KARAKIA

Cr Steve Morris opened the meeting with a karakia.

2 APOLOGIES

APOLOGY

COMMITTEE RESOLUTION AR/25/2/1

Moved: Deputy Mayor Jen Scoular Seconded: Cr Steve Morris

That the apology for absence received from Mayor Mahé Drysdale be accepted.

CARRIED

3 PUBLIC FORUM

Nil

4 ACCEPTANCE OF LATE ITEMS

Nil

5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN

Nil

6 CHANGE TO ORDER OF BUSINESS

The Chairperson advised that item 9.2 would be taken before item 9.1 due to presenters being in attendance for item 9.2.

7 CONFIRMATION OF MINUTES

7.1 Minutes of the Audit & Risk Committee meeting held on 19 February 2025

COMMITTEE RESOLUTION AR/25/2/2

Moved: Cr Steve Morris Seconded: Deputy Mayor Jen Scoular

That the Minutes of the Audit & Risk Committee meeting held on 19 February 2025 be confirmed as a true and correct record.

CARRIED

8 DECLARATION OF CONFLICTS OF INTEREST

Nil

9 **BUSINESS**

Due to technical difficulties, the live stream began just after the start of this item.

9.2 Presentation of Audit New Zealand's 2025 Audit Plan

StaffSheree Covell, Treasury and Financial Compliance Manager
Paul Davidson, Chief Financial Officer

External Leon Pietersie, Audit NZ

Actions

- That the correct definition of Council was used in staff reports.
- That staff provide Councillors with a report on the risk pool, specifically around financials and timing.
- That staff develop a revaluation policy and bring a report back to the Audit & Risk Committee to highlight any risk created as a result of any revaluations.

COMMITTEE RESOLUTION AR/25/2/3

Moved: Deputy Mayor Jen Scoular Seconded: Ms Rohario Murray

That the Audit & Risk Committee:

(a) Receives the report "Presentation of Audit New Zealand's 2025 Audit Plan".

CARRIED

TIMESTAMP: 19:55

9.1 Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2025

StaffTracy Benjamin, Health, Safety & Wellbeing ManagerJan Pedersen, Head of People, Performance and CultureJoanna Thomas, Manager: Libraries & Community Hubs

Actions

• That staff provide a more detailed breakdown of unplanned turnover, provide the dates for upcoming My Team Pulse surveys, and provide numbers instead of percentages in the results survey.

COMMITTEE RESOLUTION AR/25/2/4

Moved: Ms Rohario Murray Seconded: Cr Steve Morris

That the Audit & Risk Committee:

(a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2025".

CARRIED

TIMESTAMP: 1:00:41

9.3 Status Update on Actions from Prior Audit and Risk Committee Meetings

- StaffCaroline Irvin, Governance AdvisorAlastair McNeil, General Manager Corporate Services
- It was noted that the legal risk workshop had not yet taken place, and that this action in the schedule was not yet closed.

Actions

- That a report on critical risk be brought to a Council meeting in June 2025.
- That staff consider bringing a complimentary report on critical risk to Audit & Risk Committee meetings going forward.

COMMITTEE RESOLUTION AR/25/2/5

Moved: Cr Steve Morris Seconded: Deputy Mayor Jen Scoular

That the Audit & Risk Committee:

- (a) Receives the report "Status Update on Actions from Prior Audit and Risk Committee Meetings", noting that the public excluded workshop had not yet taken place.
- (b) Notes that this is a recurring report, which will be provided to each subsequent meeting of this Committee.
- (c) Notes any requested improvements for future iterations of this report.

CARRIED

TIMESTAMP: 1:06:54

9.4 LGOIMA and Privacy Requests - Quarter 3 - 2024/25

StaffSarah Pharo, Administrator Democracy Services
Kath Norris, Team Leader: Democracy Services

COMMITTEE RESOLUTION AR/25/2/6

Moved: Cr Steve Morris Seconded: Ms Rohario Murray

That the Audit & Risk Committee:

(a) Receives the report "LGOIMA and Privacy Requests - Quarter 3 - 2024/25".

CARRIED

TIMESTAMP: 1:08:23

9.5 Policy Review - Risk Management Policy

StaffSharon Herbst, Policy Analyst
Chris Quest, Manager: Risk & Assurance
Alastair McNeil, General Manager Corporate Services

Action

• That staff hold a workshop for Councillors on how they should carry out risk management.

COMMITTEE RESOLUTION AR/25/2/7

Moved: Cr Steve Morris Seconded: Deputy Mayor Jen Scoular

That the Audit & Risk Committee:

- (a) Receives the report "Policy Review Risk Management Policy".
- (b) Defers the adoption of the revised policy to the Audit & Risk Committee meeting on 29 July 2025.

CARRIED

10 DISCUSSION OF LATE ITEMS

Nil

11 PUBLIC EXCLUDED SESSION

Resolution to exclude the public

COMMITTEE RESOLUTION AR/25/2/8

Moved: Deputy Mayor Jen Scoular Seconded: Ms Rohario Murray

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	
11.1 - Public Excluded Minutes of the Audit & Risk Committee meeting held on 19 February 2025	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

11.2 - Status Update on Actions from Prior Audit and Risk Committee Meetings - Confidential	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.3 - Risk Register - Quarterly Update	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.4 - Digital/Cyber Risk Quarterly Report	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.5 - Internal Audit & Assurance - Quarterly Update	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

CARRIED

12 CLOSING KARAKIA

Ms Rohario Murray closed the meeting with a karakia.

Resolutions transferred into the open section of the meeting after discussion

11.3 Risk Register - Quarterly Update

StaffChris Quest, Manager: Risk & Assurance
Chris Smith, Risk & Business continuity Advisor
Alastair McNeil, General Manager Corporate Services

COMMITTEE RESOLUTION AR/25/2/9

Moved: Deputy Mayor Jen Scoular Seconded: Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Risk Register Quarterly Update".
- (b) Notes that the report can be transferred into the open section of the meeting at the conclusion of this meeting.
- (c) Notes that the attachment is to remain in the public excluded to prevent the disclosure or use of official information for improper gain or improper advantage.

CARRIED

Attachments

1 Risk Register Quarterly Update

11.5 Internal Audit & Assurance - Quarterly Update

Staff Jon Hobbs, Audit & Assurance Lead Alastair McNeil, Manager Corporate Services

COMMITTEE RESOLUTION AR/25/2/10

Moved: Deputy Mayor Jen Scoular Seconded: Ms Rohario Murray

That the Audit & Risk Committee:

- (a) Receives the report "Internal Audit & Assurance Quarterly Update".
- (b) Notes that the report can be transferred into the open section of the meeting at the conclusion of this meeting.
- (c) Notes that the attachments are to remain in the public excluded to prevent the disclosure or use of official information for improper gain or improper advantage.

CARRIED

Attachments

1 Internal Audit & Assurance - Quarterly Update

The meeting closed at 11.59am.

The minutes of this meeting were confirmed as a true and correct record at the Audit & Risk Committee meeting held on 29 July 2025.

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Cr Steve Morris CHAIRPERSON

8 DECLARATION OF CONFLICTS OF INTEREST

9 **BUSINESS**

9.1	Health, Safety and Wellbeing Quarterly Report: Q4 April to June 2025
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File Number:	A18435351
Author:	Tracy Benjamin, Health, Safety & Wellness Manager
Authoriser:	Alastair McNeil, General Manager: Corporate Services

PURPOSE OF THE REPORT

1. To provide a summary of Health, Safety and Wellbeing activities over the April to June 2025 quarter.

RECOMMENDATIONS

That the Audit & Risk Committee:

(a) Receives the report "Health, Safety and Wellbeing Quarterly Report: Q4 April to June 2025".

EXECUTIVE SUMMARY

- 2. This is a quarterly report provided to the Committee, designed to monitor Health, Safety and Wellbeing activities and share learnings.
- 3. Any feedback regarding content or topics that the Committee would like is welcomed.

ATTACHMENTS

1. Q4 2025_HSW Quarterly Report_PDF - A18483627 🕂 🛣

Safe **+** well every day



Q4 April - June

Introduction

Within this Health, Safety and Wellbeing report:

- Employee Counselling service (OCP).
- Event data (injury, incident)
- Health & safety representatives (HSRs)
- Safety due diligence
- Critical risks

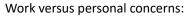
TCC Counselling Service (OCP)

- April experienced a noticeable increase in new counselling cases, subsequently declining in May and June.
- Personal concerns (72%) continue to outweigh work concerns (28%).
- Anxiety has emerged as the leading personal concern.
- Under work related concerns, Career and Redundancy/Restructure have shown an upward trend.
- Relationship challenges remain a consistent theme across both work and personal categories.

OCP Quarterly Report: 1 Apr 25 - 30 Jun 25

Total active counselling cases:

	April 25	May 25	June 25
New Cases	26	16	14
Ongoing Cases	21	33	26



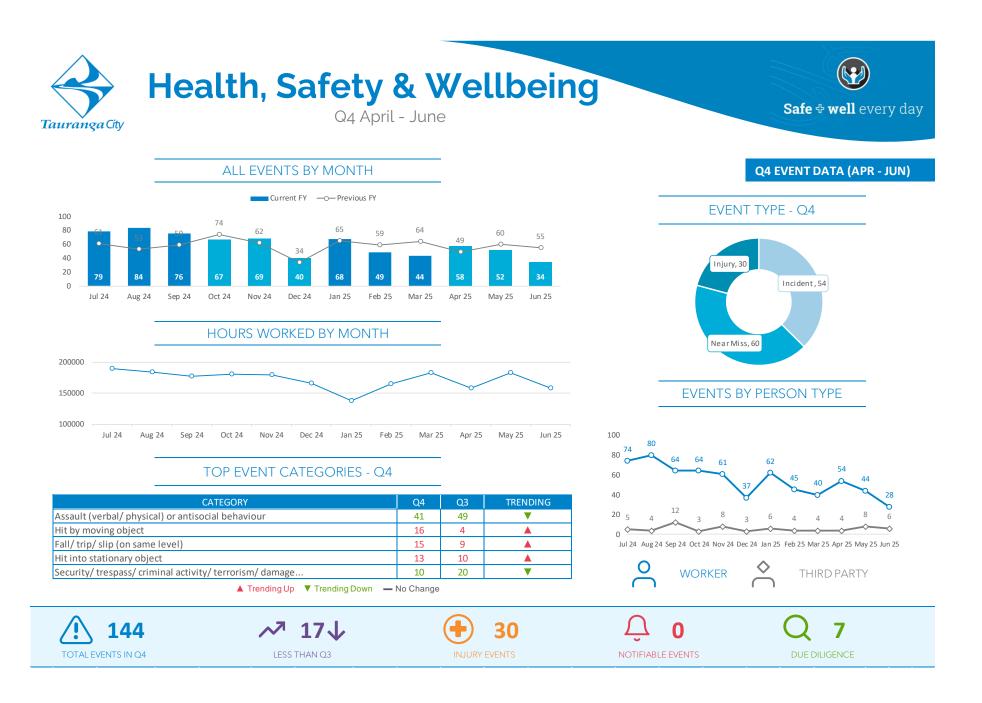


Top four categories across work and personal issues:

Work Issues	Visits	TCC %	Personal Issues	Visits	TCC %
Career	11	28%	Anxiety	24	23%
Redundancy/ 10		26%	Relationship Issues	15	15%
Restructure	-		Sleep	12	12%
ConditionsPerformanceRelationship with Manager	2	5%	 Anger Family/Children Grief Health/Medical 	8	8%

Across total of 39 visits for work issues

Across total of 103 visits for personal issues





Health & Safety Representatives (HSRs)

Worker participation is essential to improving health and safety outcomes and is a legal requirement under the Health and Safety at Work Act 2015. At Tauranga City Council, this commitment is reflected through Working Groups, our version of health and safety committees, which bring together Health and Safety Representatives from across the council to address shared risks and drive continuous improvement.

Health and Safety Reps play a vital role in supporting a positive and proactive approach to health, safety and wellbeing. Their involvement spans everyday support, practical guidance, and contribution to wider initiatives.

Workings Groups are established to meet the needs of staff and can be changed or modified as demand requires. Currently there are five active working groups:



Policy and Procedure Support

Health and Safety Reps help review key documents to ensure they are clear, relevant, and easy to understand. Once finalised, they support the rollout of these resources by promoting their use within the teams they represent.

Investigation Support

Reps play a role in incident investigations, offering insight into how work is actually carried out and helping identify risks and improvements. They also provide support to those involved and promote learning across the organisation.

Team-Specific H&S Inductions

Reps deliver tailored inductions for new staff, outlining team-specific risks, safety controls, and reporting processes. They also guide existing team members on incident reporting and any updates to procedures.

Support for Broader H&S Initiatives

Reps contribute ideas to enhance wider health and safety efforts and lend practical support where needed. Many are trained fire wardens and regularly assist in emergency drills and evacuation planning.





Q4 April - June

In April 2025, the Government announced a proposed reform of New Zealand's health and safety system, with potential legislative changes later this year. The reform aims to provide greater clarity around respective roles of governance and operational management in meeting health and safety responsibilities.

While details are still being finalised, the following proposed changes have potential implications for local government operations:

Responsibilities of landowners in recreational settings

A proposed shift from landowners being responsible for recreational activities based on their level of influence and control, to being responsible only for risks arising from their work activities in the immediate vicinity of the recreational activity.

Clarifying governance and operational roles

The reform seeks to reduce uncertainty and the risk of over-compliance by better defining the responsibilities of boards, directors, and operational managers.

Council is closely monitoring the progress of this reform to ensure it remains aligned with current and future obligations. Our focus remains on maintaining a safe environment for both our workforce and the public, while supporting clear and effective leadership in health and safety governance.

TCC Due Diligence Site Visits

During this quarter Councillors undertook multiple site visits to strengthen their understanding of operational risks and governance responsibilities.

Safe ⊕ well every day

9 May: Tauriko Enabling Works a due diligence visit was conducted where Nic Johansson, Infrastructure GM and Councillors reviewed procedures supporting effective consultation, coordination and cooperation with NZTA and contractors. This visit reinforced Council's commitment to safe and collaborative infrastructure delivery.

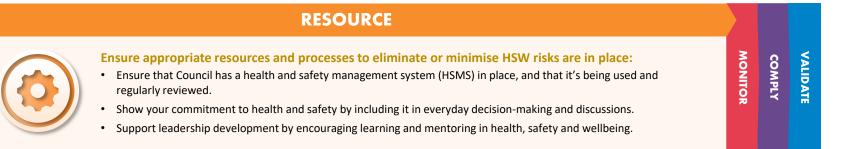
Additional site visits included:

6 May: 90 Devonport Road

Reviewed building safety and refurbishment progress.

19 June: Takitimu North Link Project

Assessed large-scale transport infrastructure risks and contractor engagement.



KNOW

UNDERSTAND







Tau org

Critical Risk: Inadequate Contract Management

Tauranga City Council outsources a significant amount of high-risk work to contractors. When working together on contracted work organisations have 'overlapping duties', a shared responsibility of the health & safety of workers, contacted workers and the community. If managed poorly, contracted work carries a heightened risk of serious injury, property damage, and loss of life.

Reported Events Involving Contractors - Q4



Event Category	Q4 Events
Hazardous substances (spill/ release/ exposure event)	2
Loss of control of vehicle/ plant/ machine	1
Assault (verbal/ physical) or antisocial behaviour	1
Impairment (drugs/ alcohol/ fatigue)	1
Fall/ trip/ slip (on same level)	1
Falls from height	1
Fire/ explosion/ ignition source	1
Hit by moving object	1

Tauranga City Council is committed to managing this workplace risk so that our people, contactors, and community are kept healthy & safe. Managing our overlapping duties requires careful planning and strong communication between all contracted parties and stakeholders. Here are some steps that the council has taken to managed the associated risks of contracted work:

Safety in Design	Hazards are identified and addressed during in the early planning and design stages, with input from representatives across all groups involved in the entire lifecycle of the plant, substance, or structure.
Procurement / Tendering	Contractor Health & Safety information is submitted and reviewed as part of the selection criteria when awarding a contract.
Site Specific Safety Plan (SSSP)	Contractors undertaking physical work must submit Site Specific Safety Plans outlining how health and safety will be managed throughout the project. TCC reviews these plans prior to work commencing.
Pre-start meetings	All parties work together to eliminate or reduce associated risks prior to work commencing.
Induction	When working within TCC sites contractors are inducted to site.
Monitoring and review	TCC verifies work as planned matches the work that is being done through regular monitoring activities (site visits, regular meetings, etc.)
Routine Reporting	Throughout the duration of the project, contractors provide TCC with regular health and safety reports. These reports are used to establish a structure for effective communication and to verify health & safety responsibilities are met.
Incident Reporting and Management	Contractors are required to notify TCC of incidents that occur during a project. Based on the severity of the incident, these will be recorded in Damstra and investigate further.

9.2 Status Update on actions from prior Audit & Risk Committee meetings

File Number:	A18453839
Author:	Caroline Irvin, Governance Advisor
Authoriser:	Paul Davidson, Chief Financial Officer

Please note that this report contains confidential attachments.

Public Excluded Attachment	Reason why Public Excluded
Item 9.2 - Status Update on actions from prior Audit & Risk Committee meetings - Attachment 2 - Actions from Audit and Risk Committee - Public Excluded - as at 11 July 2025	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage.

PURPOSE OF THE REPORT

1. This report provides a status update on actions requested during previous Audit & Risk Committee meetings.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "Status Update on actions from prior Audit & Risk Committee meetings".
- (a) **Attachment 2** can be transferred into the open once the report that generated this action is released from public excluded.

BACKGROUND

- 2. This is a recurring report provided to each Audit & Risk Committee meeting. The next report will be to the 17 November meeting.
- The attached update includes all open actions and actions completed since the last report on 19 May 2025. Once reported, completed actions are archived and made available in the Stellar library¹.

¹ Stellar pathway: Council & Committees \rightarrow Audit & Risk Committee \rightarrow Requests from Audit & Risk Committee meetings.

DISCUSSION

4. A summary of outstanding and recently-closed actions is provided in the table below:

Status of actions	No. actions		
Closed (completed since the last report)	5		
In progress	2		
Pending (waiting on something)	7		
To be actioned	0		
Total actions included in this report	14		

5. The full status update information is provided as <u>Attachment</u> 1 (13 actions from public agenda items) and <u>Attachment 2</u> (1 action from public excluded agenda items).

ATTACHMENTS

- 1. Actions from Audit and Risk Committee Open Agenda as at 11 July 2025 A18500010 J
- 2. Actions from Audit and Risk Committee Public Excluded as at 11 July 2025 -A18500012 - Public Excluded

Audit & Risk Committee Actions		Actions status update as at: <u>11 July 202</u>					
Meeting Date	ltem No.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
2025							
19 May 2025	9.1	Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2025	That staff provide a more detailed breakdown of unplanned turnover.	Will be added to future reports. Pending		Alastair McNeil	
19 May 2025	9.1	Health, Safety and Wellbeing Quarterly Report: Q3 January to March 2025	That staff provide the dates for upcoming My Team Pulse surveys, and provide numbers instead of percentages in the results survey.	Will be added to future reports. Pending		Alastair McNeil	
19 May 2025	9.2	Presentation of Audit New Zealand's 2025 Audit Plan	That staff develop a revaluation policy and a bring a report back to the Audit & Risk Committee to highlight any risk created as a result of any revaluations.				Paul Davidson
19 May 2025	9.2	Presentation of Audit New Zealand's 2025 Audit Plan	That staff provide Councillors with a report on the risk pool, specifically around financials and timing.	Finance team working on this In progress			Paul Davidson
19 May 2025	9.3	Status Update on Actions from Prior Audit and Risk Committee Meetings	That a report on critical risk be brought to a Council meeting in June 2025.	Superseded by upcoming public Pending excluded risk apppetite workshop on 4 August			Alastair McNeil
19 May 2025	9.3	Status Update on Actions from Prior Audit and Risk Committee Meetings	That staff consider bringing a complementary report on critical risk to Audit & Risk Committee meetings going forward.	After the 4 August public excluded risk workshop, more targeted risk reporting will occur based on risk appetite	ore targeted risk		Alastair McNeil
19 May 2025	9.5	Policy Review - Risk Management Policy		Offer of further risk workshop options to be included as part of the 4 August public excluded workshop			Alastair McNeil
19 Feb 2025	8.1	Audit NZ Final Audit Results	That Audit NZ's statement that they received good quality advice and were satisfied with the financial statements be put in the executive summary of the Audit NZ report.	The Audit NZ final audit results will be Closed 11 Jun 2025 included in the executive summary of any relevant future council/committee reports.		Paul Davidson	
19 Feb 2025	8.2	Audit & Risk Committee Proposed Forward Work Plan		2025.	Pending		Alastair McNeil

Audit Risk Committee

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Meeting Date	ltem No.		Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
19 Feb 2025	8.3	Insurance Update	That Councillors be provided with data on what Council pays in insurance premiums and what returns it received over the last five years.	Insurance info provided via Stellar on Closed 27 May 2025 27/5/25, Stellar pathway: Council and Committees (Agendas & Minutes) / Audit & Risk Committee / Requests from A&R Committee meetings		27 May 2025	Paul Davidson
19 Feb 2025	8.3	Insurance Update	That Councillors be provided with data on the total costs of fleet vehicles before and after city operations were brought in-house.	Fleet will be covered in future reviews.	In progress		Paul Davidson
19 Feb 2025	8.3	Insurance Update	That the Chief Executive looks at the feasibility of life assurance cover for employees going forward.	Life insurance info provided via Closed 27 May 2025 Stellar on 27/5/25. Stellar pathway: Council and Committees (Agendas & Minutes) / Audit & Risk Committee / Requests from A&R Committee meetings. Committee (Agendas & Minutes) / Audit		Paul Davidson	
19 Feb 2025	8.5	Health, Safety and Wellbeing Quarterly Report: Q2 October to December 2024	That staff provide statistics on staff turnover and the amount of EAP usage in this reporting. That this report is placed as the first item of business on the agenda for future meetings.	Staff turnover and EAP usage will be included in the report going to the 19 May meeting. This item will be placed as the first item of business in future agendas.	Closed	30 Jun 2025	Alastair McNeil

Audit Risk Committee

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9.3 2025 Interim Audit Results

File Number:	A17848249
Author:	Sheree Covell, Treasury & Financial Compliance Manager
Authoriser:	Paul Davidson, Chief Financial Officer

PURPOSE OF THE REPORT

1. This report presents Audit NZ's report to the Council following the interim phase of the annual Council audit for 2024/25.

RECOMMENDATIONS

That the Audit & Risk Committee:

- (a) Receives the report "2025 Interim Audit Results".
- (b) Notes the recommendations contained within the report to Council by Audit NZ including recommendations from the previous audit.
- (c) Notes the management responses and supports on going implementation of improvements as required.

EXECUTIVE SUMMARY

- 2. This report presents Audit New Zealand's report to Council following the interim phase of the annual Council audit for 2024/25.
- 3. The interim audit phase was focused on the assessment of Council's control environment and review of a number of prior year audit recommendations. There are three new recommendations and nine existing recommendations. One recommendation was closed during the interim audit.
- 4. Below is a table summarising the three new recommendations and the status of existing recommendations. More detail on the new recommendations is included in the background section of this report. The recommendations from previous years are in progress and will be worked through in the final audit.

Overview of new recommendations

Recommendation	Priority	
Ensure completeness of the Council's Interest Register	Medium	
Ensure compliance with the Elected Members and Resource Policy	Medium	
Ensure prompt Capitalisation of Assets	Medium	

Status of previous recommendations

Status	Priority					
	0 High	Medium	S Low	Total		
Open (at end of 2024)	-	10	-	10		
Closed (during 2025)	-	1	-	1		
Total Remaining	-	9	-	9		

5. There are no significant risks to be brought to this Committees attention as a result of this phase of the audit.

BACKGROUND

- 6. Audit New Zealand has completed its interim audit of TCC for the year ended 30 June 2024.
- 7. The attached audit report outlines matters identified during the audit, makes recommendations and includes Council comments on these recommendations. An update on matters identified during previous audits is also provided.
- 8. Audit New Zealand provides recommendations for improvement and prioritises these as urgent, necessary, or beneficial. The report also reviews earlier recommendations and notes whether these have been addressed by TCC.
- 9. There were three new recommendations made by audit, two of which are deemed necessary and one beneficial. These are detailed below.

New Recommendation #1: Completeness of Interest Register

- 10. During Audit NZ's review of Council's Interest Register it was identified that one Councillor had failed to declare an interest. Wile there were no related transactions, it is important that all interests are declared so that actual or perceived conflicts can be adequately managed.
- 11. The interest register for is currently reviewed six monthly by Democracy Services and Internal Audit. This can be increased to quarterly if resourcing is available.

New Recommendation #2: Breach of Elected Members & Resource Policy

- 12. During Audit NZ's review of sensitive expenditure it was identified that the Mayor's attendance at an LGNZ National Meeting had not been approved by the appropriate parties. To comply with the Elected Members Expense and Resource Policy 2024, the mayor's expenditure, including conference attendance, should be pre-approved by the Deputy Mayor or CEO, with documented evidence of authorisation.
- 13. The process has been confirmed with relevant staff and will be followings going forward.

New recommendation #3: Late Capitalisation of Asst

- 14. A vehicle asset was recorded as acquired and capitalized on 1 July 2024, but supporting documentation shows it was acquired in June 2024. Capitalisation should occur in the correct accounting period to support accurate financial reporting and depreciation calculations.
- 15. Staff strive to complete as much capitalisation as possible prior to 30 June. Efforts are concentrated on WIP of material value as the close off date approaches. In this instance, the vehicle was paid for on 17 June for a total value of \$61k.

16. High level checks are done on material WIP balances and adjusted accordingly for year-end results. There is no material impact on financials from this.

Prior Year Recommendations

17. There are nine recommendations from prior years all of which continue to be monitored and worked on. The detail and TCC staff comments are on pages 7-10 of the audit report. Staff continue to work on solutions for these recommendations but consider them of a low risk to the organisation.

STATUTORY CONTEXT

18. The audit process helps build trust in Council's systems and processes for service provision, management control and financial accountability. The audit of Council's systems and Annual Report is a key element of Council's accountability to the community.

OPTIONS ANALYSIS

19. There are no options presented in this report.

LEGAL IMPLICATIONS / RISKS

20. There are no specific legal implications or risks directly as a result of this report. Consultation / Engagement

SIGNIFICANCE

- 21. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
- 22. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) The current and future social, economic, environmental, or cultural well-being of the district or region.
 - (b) Any persons who are likely to be particularly affected by, or interested in, the matter.
 - (c) The capacity of the local authority to perform its role, and the financial and other costs of doing so.
- 23. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of low significance.

ENGAGEMENT

24. Taking into consideration the above assessment, that the matter is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

NEXT STEPS

25. Council will continue to work through recommendations for improvement in our processes and reporting. A final report from Audit NZ will be presented to this committee following the adoption of the 2024/25 Annual Report.

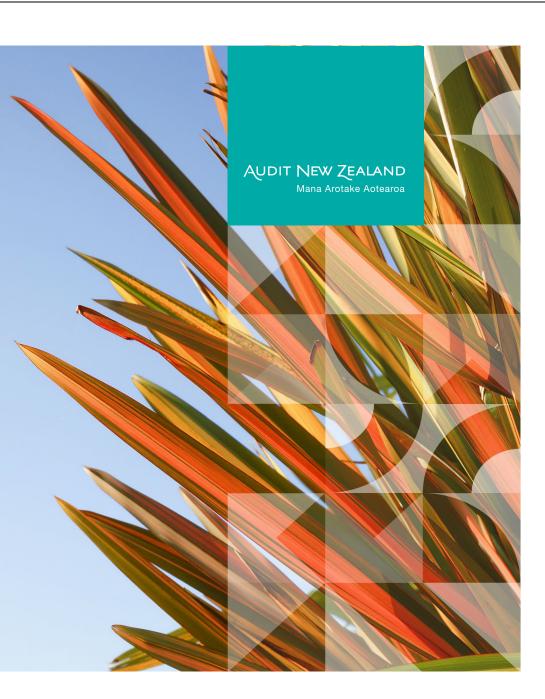
ATTACHMENTS

1. TCC Interim Report to Governors 30062025 - A18452030 🗓 🖼

Report to the Council

on the interim audit of Tauranga City Council

For the year ended 30 June 2025



Key messages 🛞

We have completed our interim audit for the year ended 30 June 2025. This report sets out our findings from the interim audit.

We performed a high-level assessment of the control environment, risk management process, and monitoring of controls relevant to financial and service performance reporting.

There are three new issues raised for your attention. These are raised as an area for improvement.

Thank you

We would like to thank the Council, management, and staff for the assistance they provided during the audit. A large amount of information had been provided on Dashboard ahead of the audit visit. This allowed the audit to proceed efficiently and reduced the level of interruption of Council staff. We appreciated staff being very responsive to all requests for information throughout the interim audit.

Leon Pieterse Appointed Auditor 30 June 2025

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System of internal control

The Council, with support from management, is responsible for the effective design, implementation, and maintenance of the system of internal control. The system of internal control may be reflected in policy and procedures manuals, systems, and forms, and is put into effect by people.

Our audit considers the system of internal control to the extent that it is relevant to preparing the financial statements and Service performance information. We evaluate the system of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances. We did not consider matters unrelated to the audit that may be relevant to the Council and management.

Foundations of the system of internal control

The control environment sets the tone of the organisation and provides an overall foundation for the operation of the other components of the system of internal control. Similarly, your risk assessment process and process for monitoring the system of internal control are designed to operate in a manner that also supports the entire system of internal control. Because these components are foundational to your system of internal control, any deficiencies in their operation could have pervasive effects on the preparation of the financial statements and Service performance information.

We performed an assessment of the control environment, risk management process, and monitoring of controls relevant to financial and service performance reporting. We considered the tone set by the Council and management, and whether the control environment provides an appropriate foundation for other components of the system of internal control. We also considered whether your risk assessment processes and process for monitoring the system of internal control are appropriate to your circumstances.

Controls

Controls are the policies and processes that are established to achieve the control objectives of the Council and management. Controls relevant to the audit are those designed to provide reasonable assurance over the reliability and accuracy of financial and Service performance information reporting.

We reviewed your information systems, business processes, and control activities, focussing on information processing controls that directly address risks to the integrity of financial and Service performance information. We evaluate the design of relevant controls and consider whether the control, individually or in combination with other controls, is capable of effectively preventing, or detecting and correcting, material misstatements.

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Other matters identified *Q* during the interim audit

Completeness of Interest Register

During our review of the Council's Interest Register, we identified one instance where a Councillor failed to declare an interest.

Recommendation

Although there were no related transactions, it is important that all interests are declared so that actual or perceived conflicts can be adequately managed.

We recommend that Councillors and senior management declare all interests to effectively identify and manage conflicts. Additionally, the Council should update and review its interests register more frequently to maintain transparency and accountability.

Management Comment

Council currently reviews the Interest Register six-monthly; Council will look at quarterly reviews by Internal Audit/Risk/Democracy.

Breach of Elected Members and Resource Policy

The Elected Members Expense and Resource Policy requires the mayor's conference attendance to be approved by the Deputy Mayor or CEO.

A review found that the mayor's attendance at an LGNZ National Meeting lacked proper approval. Although verbal approval was reportedly given, there is no documented evidence to verify it.

Recommendation

To comply with the Elected Members Expense and Resource Policy 2024, the mayor's expenditure, including conference attendance, should be preapproved by the Deputy Mayor or CEO, with documented evidence of authorization.

Management Comment

The process has been confirmed with relevant staff and governors and will be followed going forward. In this instance there was verbal approval which wasn't documented. This conference was attended by both Mayor and DM (+1 staff member). Going forward, and depending on the timing and cost of expenditure, the Mayor's EA will request and record approval via written memo or it will be captured via Council meeting minutes.

Late Capitalisation of Asset

A vehicle asset was recorded as acquired and capitalized on 1 July 2024, but supporting documentation shows it was acquired in June 2024.

This misalignment raises concerns about asset recognition cut-off and completeness and affects depreciation accuracy due to the deferred commencement date.

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Recommendation

Capitalisation should occur in the correct accounting period to support accurate financial reporting and depreciation calculations.

Ensure the strengthening of controls over asset recognition timing to ensure it aligns with supporting documentation.

Management Comment

Staff strive to complete as much capitalisation as possible prior to 30 June. Efforts are concentrated on WIP of material value as the close off date approaches. In this instance, the vehicle was paid for on 17 June for a total value of \$61k.

High level checks are done on material WIP balances and adjusted accordingly for year-end results. There is no material impact on financials from this.

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Summary of recommendations for improvement



Overview of new recommendations

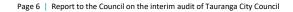
Recommendation	Priority
Ensure completeness of the Council's Interest Register	Medium
Ensure compliance with the Elected Members and Resource Policy	Medium
Ensure prompt Capitalisation of Assets	Medium

Status of previous recommendations

Status	Priority			
	\rm High	Medium	S Low	Total
Open (at end of 2024)	-	10	-	10
Closed (during 2025)	-	1	-	1
Total Remaining	-	9	-	9

Our recommendations and their priority are based on our assessment of the extent and urgency of improvement from current practice to a standard that is appropriate for the size, nature, and complexity of your business.

See **Appendix one** on next page for details of previous recommendations.





Appendix 1

Status of previous recommendations

Recommendation	Priority	First raised	Status
Technical accounting advice Obtain independent external accounting advice as early as possible when considering unique contractual arrangements to ensure the accounting outcome aligns with the City Council's intentions.	Medium	2023/24	In Progress - To be followed up at our final audit visit
Legislative compliance Consider if CCOs can be assisted to meet their statutory deadlines.	Medium	2023/24	In Progress - To be followed up at our final audit visit
Network password strengths below currently acceptable practice Strengthen network login passwords to current acceptable practices.	Medium	2023/24	 In Progress Our testing noted privileged user password settings have been set to meet acceptable levels. Multi factor authentication has been implemented to strengthen security for remote user access. A project is underway to improve all users password settings. Management comment 16-character password will be implemented in the 2025 year as part of another project that will be implemented between June – October 2025.

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Monitoring of Bee card usage	Medium	2022/23	In progress
Include the issuing, cancelling and use of the Bee card in the sensitive expenditure policy. Establish a monitoring system to confirm the cards are only used for their intended purpose.			 The Sensitive Expenditure policy was updated on 11 April 2024 and now includes appropriate guidance on the use of the Bee card. A system has been established with quarterly monitoring of Bee Card transactions. The first review is due over the transactions for the April 2024 to June 2024 period. We will follow up on this issue at the final audit visit.
Useful lives of property, plant, and equipment	Medium	2022/23	To be completed up at our final audit visit
Establish a process to ensure assets are accurately classified and assigned appropriate useful lives when capitalised.			We have started testing capital additions during the interim audit and have not identified any misclassified assets or inappropriate useful lives. We will complete our testing at the final audit and update this issue at that time.
Deposits held	Medium	2021/22	To be followed up at our final audit visit
Appropriate processes are established to track deposits held, including reconciliations and lists of all deposits held.			
Assets in use with no book value	Medium	2020/21	To be followed up at our final audit visit
Review the useful lives of all assets that remain in use beyond their recorded useful lives.			

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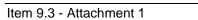
Performance measures	Medium	2019/20	To be followed up at our final audit visit
We recommended:			
 sufficient details and clearer descriptions are provided in the report for each event to help the data processor and reviewer make informed judgments on whether the event has met the criteria of the performance measure per DIA guidance; 			
• regularly review the event report and adjust types of events accordingly. This is to ensure three-waters issues have been correctly differentiated and classified; and			
 regularly review the event report and ensure all private nature related events are removed from year-end population. 			

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Information systems – process for ensuring application access is appropriate	Medium	2018/9	In progress Our testing noted Improvements to the process for
Improve the process for adding and amending user access to all council applications.			adding users to SAP have been implemented. Further improvements to the process for ensuring access remains appropriate when users change roles are to be implemented.
			Deloitte were engaged in 2024 to perform a review and reduction of privileged users in SAP.
			No full reviews of users and their access levels in SAP are being done.
			Management comment
			We have an ongoing process to review and ensure that elevated access to SAP is appropriate and effectively managed including adds, moves and changes. General (non-elevated) role-based access to SAP is managed as a part of the standard on boarding/off boarding process run via the service desk/HR; this process relies on HR and people leaders following the established processes.

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9.4 LGOIMA and Privacy Requests - 2024/25 Quarter 4 and Annual Report

File Number:	A18483722
Author:	Sarah Pharo, Administrator: Democracy Services
Authoriser:	Kath Norris, Team Leader: Democracy Services

PURPOSE OF THE REPORT

1. This report provides the Committee with an update on requests made under the Local Government Official Information and Meetings Act 1987 (LGOIMA) and the Privacy Act for the fourth quarter of the 2024/25 financial year, as well as a summary of activity across the full financial year.

RECOMMENDATIONS

That the Audit & Risk Committee:

(a) Receives the report "LGOIMA and Privacy Requests - 2024/25 Quarter 4 and Annual Report".

ATTACHMENTS

1. Q4 Report LGOIMA and Privacy Requests - Apr-Jun 2025 & FY24/25 Annual Report - A18493605 J 🖫

LGOIMA and Privacy Q4 Report for 2024/25 year

How many requests did we receive?

- **129** = **112** LGOIMA + **15** Privacy + **2** combined LGOIMA & Privacy
 - The number of requests is the same as last quarter and <u>4% up</u> since the same quarter in the 2023/24 year.
- 12 follow-up requests.

How long did it take us to respond?

15 = the average number of days to respond.

• This is an increase from last quarter, which was 13. The longer response and follow-up times are a result of the growing complexity and detailed nature of the requests

97% = requests responded to within the statutory time frame.

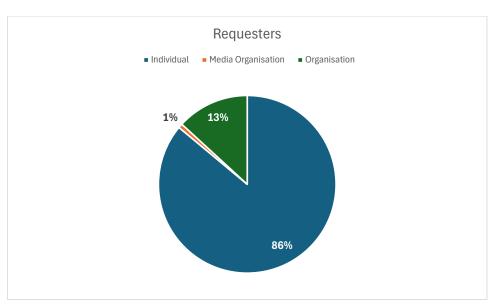
• In addition, nine extensions were notified, and five responded to within the extended time frame, one remains open and within the timeframe for a response.

19 = requests remain open, all are within the statutory time frame for response.

2.7 = average hours of staff time per request, excluding sign-off processes and legal review if needed. An increase from 1.4 hours last quarter.

Who did the requests come from?

111 individuals + 17 organisations + 1 media organisations

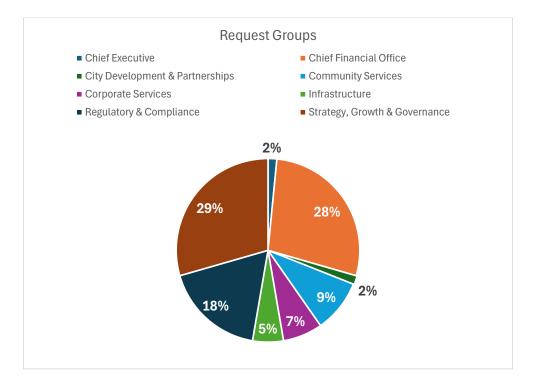


16 = number of requesters who made two or more requests in Q4

- Ten individuals made two requests.
- Three individuals made three requests.
- One individual made four requests.
- One individual made seven requests.
- One individual made eight requests.
- New Zealand Taxpayers' Union made four requests

What groups received the requests?

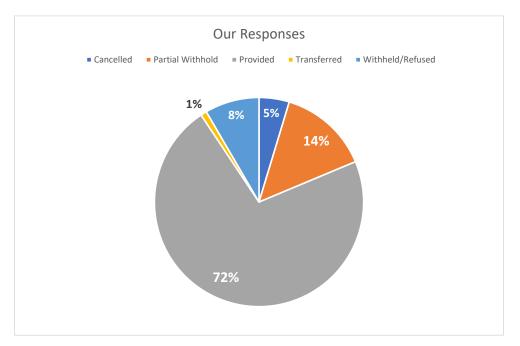
7 Infrastructure + 23 Regulatory & Compliance + 38 Strategy, Growth & Governance + 36 Chief Financial Office + 12 Community Services + 9 Corporate Services + 2 City Development & Partnerships + 2 Chief Executive



What was our response?

80 provided + 18 partially withheld + 9 refused.

In addition, ${\bf 5}$ cancelled + ${\bf 1}$ transferred. This excludes the 16 requests that are currently open.



Common requests

- Council expenditure (9)
- Infringement and Parking (8)
- Complaints (6)
- Haumaru Stadium (5)
- Devonport Road (5)
- Contractor & Consulting fees (4)

Responses with broad community interest continue to be published on the TCC website.

CCTV Requests

There were **92** requests for CCTV footage. TTOC provides the footage and Democracy Services manages the request.

Of the CCTV requests, 46 were withheld/refused for privacy reasons or because we did not have the footage.

Office of the Ombudsman complaints

8 complaints remain open awaiting a response, 2 from 2024 and 6 for 2025

Privacy Commissioner complaints

1 complaint is currently under investigation by the Office of Privacy Commissioner

Annual Report for 2024/2025

How many requests did we receive (excluding CCTV requests)

575 = 502 LGOIMA + 52 Privacy + 21 combined LGOIMA & Privacy

In addition, there was 1 Complaint and 66 Follow-up requests

- \uparrow This is a 140% increase on the 2023/24 year where 403 requests were received.
 - 24 requests are yet to be closed

How long did it take us to respond?

13 = the average number of days to provide a response. **1** day less than last year

99.2% = requests responded to within the statutory timeframe. The KPI is 98%.

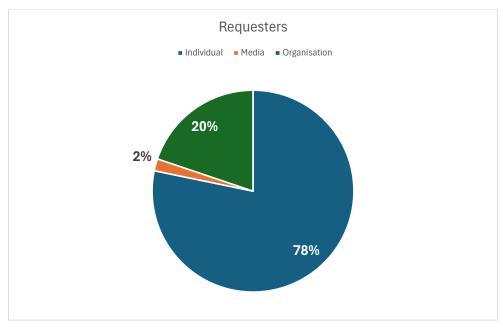
- 531 responses provided within the 20 working day time frame.
- 16 extensions notified and responded to within the extended time frame 4 extensions were given and not responded to within the extended timeframe.

Extensions were notified for requests seeking large amounts of information, particularly all correspondence, or where consultation with other parties was necessary.

• 5 responses provided outside the statutory time frame and without an extension.

Who did the requests come from?

452 individuals + **112** organisations + **11** media organisations

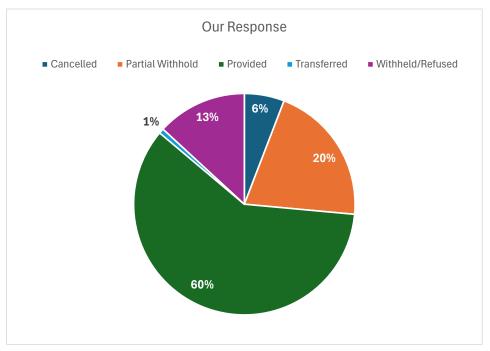


61 = Number of requesters who made two or more requests in 2024/25.

What was our response?

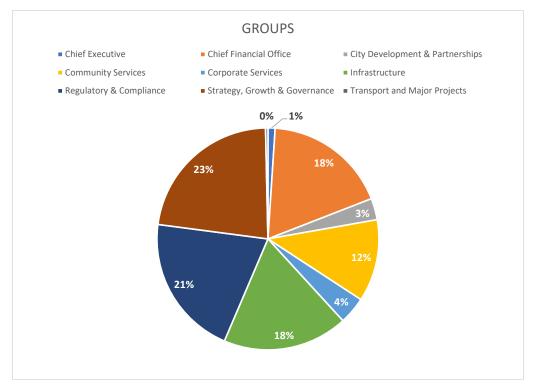
335 provided + 115 partially withheld + 68 refused + 4 transferred + 32 cancelled

- This excludes the 24 outstanding requests
- No charges were applied in the 2024/2025 year.
- Common grounds for refusing all or part of a request are:
 - to protect individual privacy,
 - o to avoid prejudice to commercial activities,
 - o because the requested information does not exist.
- Requests for correspondence are often 'partially withheld' to protect individual privacy.



What groups received the requests?

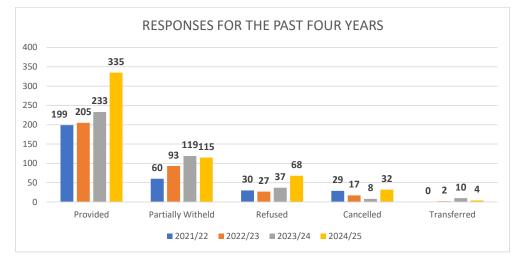
130 Strategy, Growth & Governance + 119 Regulatory & Compliance + 105 Infrastructure
+ 69 Community Services + 104 Chief Financial Office + 23 Corporate Services + 18 City
Development & Partnerships + 6 Chief Executive + 2 Transport and Major Projects



Common requests

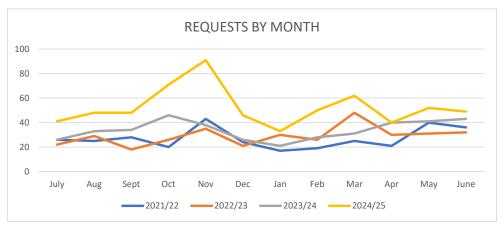
- Water fluoridation (62)
- Council expenditure (55)
- Personal information (52)
- Building and resource consents (29)
- Rates (15)
- Devonport Road (12)
- Infringements (13)
- Complaints (7)
- Dog complaints (7)
- Coffee Machine (5)
- Council staff salaries/wages (5)

One request may be categorised by more than one theme.



Historical comparisons

When did we receive the requests?



• Requests by month include follow-up requests and exclude CCTV requests.

November 2025 saw a significant spike in requests due to:

- 15 requests about Marine Precinct.
- 7 water fluoridation

CCTV requests

TTOC as part of the Infrastructure Group receives the request, processes the footage, and then sends it to Democracy Services to manage the response.

How many requests did we receive?

327 = **120** LGOIMA + **154** Privacy + **53** combined LGOIMA & Privacy.

How long did it take us to respond?

2 = the average number of days to provide a response.

100% = requests responded to within the statutory time frame.

What was our response?

83 provided + 58 partially withheld + 176 withheld/refused + 10 Cancelled

Requests for CCTV footage are often refused for two reasons:

- We do not have the footage LGOIMA 17(e) that the document alleged to contain the information requested does not exist or, despite reasonable efforts to locate it, cannot be found; Privacy 53(a) the information requested does not exist or, despite reasonable efforts to locate it, cannot be found.
- We cannot provide the personal information of other people without their consent and the requester is seeking footage of another person LGOIMA 7(2)(a) withholding is necessary to protect the privacy of natural persons including deceased natural persons; Privacy 53(b)(i) the disclosure of the information would involve the unwarranted disclosure of the affairs of another individual.

10 DISCUSSION OF LATE ITEMS

11 PUBLIC EXCLUDED SESSION

Resolution to exclude the public

RECOMMENDATIONS

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution	
11.1 - Public Excluded Minutes of the Audit & Risk Committee meeting held on 19 May 2025	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would	
	s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret	exist under section 6 or section 7	
	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage		
11.2 - Annual Report 2024/25 - Complex Transactions and Proposed Treatment	s7(2)(h) - The withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	
11.3 - Risk Register - Quarterly Update	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	
11.4 - Digital/Cyber Risk Quarterly Report	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	
	s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret	exist under section 6 or section 7	

11.5 - Internal Audit & Assurance - Quarterly Update	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
11.6 - Litigation Report Update	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(g) - The withholding of the information is necessary to maintain	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
	legal professional privilege s7(2)(i) - The withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	
Confidential Attachment 2 - 9.2 - Status Update on actions from prior Audit & Risk Committee meetings	s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a) the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

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